



## Ohio Revised Code

### Section 5747.503 Payments to county undivided local government funds of supplement for townships.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

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(A) On or before the tenth day of each month, the tax commissioner shall provide for payment to each county undivided local government fund of a supplement for townships. The commissioner shall determine the amounts paid to each fund as follows:

(1) An amount equal to forty-one and sixty-seven one-hundredths per cent of one million dollars shall be divided among every county fund so that each township in the state receives an equal amount.

(2) An amount equal to forty-one and sixty-seven one-hundredths per cent of one million dollars shall be divided among every county fund so that each township receives a proportionate share based on the proportion that the total township road miles in the township is of the total township road miles in all townships in the state.

(B)(1) As used in this division, "qualifying village" means a village with a population of less than one thousand according to the most recent federal decennial census.

(2) On or before the tenth day of each month, the tax commissioner shall provide for payment to each county undivided local government fund of a supplement for qualifying villages. The commissioner shall determine the amounts paid to each fund as follows:

(a) An amount equal to eight and thirty-three one-hundredths per cent of one million dollars shall be divided among every county fund so that each qualifying village in the state receives an equal amount.

(b) An amount equal to eight and thirty-three one-hundredths per cent of one million dollars shall be divided among every county fund so that each qualifying village receives a proportionate share based on the proportion that the total village road miles in the qualifying village is of the total village road



miles in all qualifying villages in the state.

(C) The tax commissioner shall separately identify to the county treasurer the amounts to be allocated to each township under divisions (A)(1) and (2) of this section and to each qualifying village under divisions (B)(2)(a) and (b) of this section. The treasurer shall transfer those amounts to townships and qualifying villages from the undivided local government fund.

(D) The tax commissioner shall update the road mile information used to determine payments under divisions (A) and (B) of this section at least once every five years, and may update such information more often at the commissioner's discretion.